In the High Court of Punjab and Haryana, Chandigarh.

C.W.P.No.5196 of 2007

Date of Decision: 5.4.2007

M/s Oay Kay Forgings Pvt. Ltd.

…Petitioner.

Versus

Union of India & Others.

…Respondents.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.R.S.Bajaj, Advocate
for the petitioner.

JUDGMENT

M.M.KUMAR, J. (ORAL)

This petition is directed against the order dated 29.5.2006 (Annexure P5) passed by the Reversional Authority-respondent No.1 upholding the order in appeal dated 30.9.2005 (Annexure P4) which was passed by the Commissioner (Appeals) Customs and Central Excise, Chandigarh. There are categorical findings that description of goods quantity container number, as given in export documents did not tally with the description of ARE-1, and excise invoice. It has also been found that export invoice is dated 24.11.2001, whereas the disputed goods were said to have been cleared vide Central Excise Invoice dated 10.12.2001.

The aforementioned findings recorded in the order in original have been upheld by the Appellate Authority as well as the Reversional Authority.

There is no room to interfere as no substantial question of law would arise for our determination. As the findings cannot be considered to be without any evidence, therefore, no question would arise for exercising of power under Article 226 of the Constitution by this Court.

Dismissed.

(M.M.KUMAR)
Judge

April 5, 2007 **(RAJESH BINDAL)**
dkb **Judge**